

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2004

Open to Public Inspection

A For the 2004 calendar year, or tax year beginning **APR 1, 2004** and ending **MAR 31, 2005****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization**INTERNATIONAL UNION OF POLICE ASSOCIATIONS, AFL-CIO**

Number and street (or P.O. box if mail is not delivered to street address)

1421 PRINCE STREET

Room/suite

400

City or town, state or country, and ZIP + 4

ALEXANDRIA, VA 22314**D** Employer identification number**52-1139564****E** Telephone number**(703) 549-7473****F** Accounting method☒ Cash ☐ Accrual

Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No (If "No," attach a list.)**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶**M** Check ☐ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**G** Website: ▶ **WWW.IUPA.ORG****J** Organization type (check only one) ☒ 501(c) (5) (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.****L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **9,091,495.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

1 Contributions, gifts, grants, and similar amounts received:					
a Direct public support	1a	5,993,093.			
b Indirect public support	1b				
c Government contributions (grants)	1c				
d Total (add lines 1a through 1c) (cash \$ 5,993,093. noncash \$)	1d	5,993,093.			
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	27,364.			
3 Membership dues and assessments	3	2,985,279.			
4 Interest on savings and temporary cash investments	4	6,153.			
5 Dividends and interest from securities	5				
6 a Gross rents	6a	12,600.			
b Less: rental expenses	6b				
c Net rental income or (loss) (subtract line 6b from line 6a)	6c	12,600.			
7 Other investment income (describe)	7				
8 a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other			
b Less: cost or other basis and sales expenses	8a				
c Gain or (loss) (attach schedule)	8b				
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c				
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	8d				
a Gross revenue (not including \$ of contributions reported on line 1a)	9a				
b Less: direct expenses other than fundraising expenses	9b				
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c				
10 a Gross sales of inventory, less returns and allowances	10a				
b Less: cost of goods sold	10b				
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				
11 Other revenue (from Part VII, line 103)	11	67,006.			
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	9,091,495.			
13 Program services (from line 44, column (B))	13	2,344,844.			
14 Management and general (from line 44, column (C))	14	975,599.			
15 Fundraising (from line 44, column (D))	15	5,489,634.			
16 Payments to affiliates (attach schedule)	16	361,382.			
17 Total expenses (add lines 16 and 44, column (A))	17	9,171,459.			
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	<79,964.>			
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	940,280.			
20 Other changes in net assets or fund balances (attach explanation)	20	8,175.			
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	868,491.			

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LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Form 990 (2004)

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SCANNED SEP 08 2005

RECEIVED
AUG 15 2005
STATEMENT 1
12,600.
OGDEN, UT

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**INTERNATIONAL UNION OF POLICE
ASSOCIATIONS, AFL-CIO**

52-1139564

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ 10,000 • noncash \$)	10,000.	10,000.	STATEMENT 6	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	370,023.	161,446.		25,083.
26	Other salaries and wages	601,316.	301,599.	266,401.	33,316.
27	Pension plan contributions	67,196.	32,033.	31,123.	4,040.
28	Other employee benefits	165,964.	79,116.	76,870.	9,978.
29	Payroll taxes	75,638.	36,057.	35,033.	4,548.
30	Professional fundraising fees	5,381,036.			5,381,036.
31	Accounting fees	30,958.		30,958.	
32	Legal fees	29,298.	29,298.		
33	Supplies	31,589.	15,060.	14,631.	1,898.
34	Telephone	40,916.	19,505.	18,951.	2,460.
35	Postage and shipping	49,273.	23,489.	22,822.	2,962.
36	Occupancy	264,731.	126,199.	122,615.	15,917.
37	Equipment rental and maintenance	34,748.	16,565.	16,094.	2,089.
38	Printing and publications	52,409.	52,409.		
39	Travel	15,379.	15,379.		
40	Conferences, conventions, and meetings	352,507.	302,089.	50,418.	
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)	29,639.	14,129.	13,728.	1,782.
43	Other expenses not covered above (itemize):				
a					
b					
c					
d					
e	SEE STATEMENT 4	1,207,457.	1,110,471.	92,461.	4,525.
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	8,810,077.	2,344,844.	975,599.	5,489,634.

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? **LABOR UNION**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

a	SEE STATEMENT 5				
		(Grants and allocations \$)			2,344,844.
b					
		(Grants and allocations \$)			
c					
		(Grants and allocations \$)			
d					
		(Grants and allocations \$)			
e	Other program services (attach schedule)	(Grants and allocations \$)			
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)				2,344,844.

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**INTERNATIONAL UNION OF POLICE
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Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	138,286.	45	152,553.
	46 Savings and temporary cash investments	489,523.	46	400,676.
	47 a Accounts receivable 47a			
	b Less: allowance for doubtful accounts 47b		47c	
	48 a Pledges receivable 48a			
	b Less: allowance for doubtful accounts 48b		48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees	5,795.	50	7,099.
	51 a Other notes and loans receivable 51a			
	b Less: allowance for doubtful accounts 51b		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities STMT 10 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	213,471.	54	213,471.
	55 a Investments - land, buildings, and equipment: basis 55a			
	b Less: accumulated depreciation 55b		55c	
56 Investments - other SEE STATEMENT 7	361,947.	56	427,595.	
57 a Land, buildings, and equipment: basis 57a	182,054.			
b Less: accumulated depreciation STMT 8 57b	95,146.	57c	86,908.	
58 Other assets (describe ► SECURITY DEPOSIT)	11,774.	58	11,774.	
59 Total assets (add lines 45 through 58) (must equal line 74)	1,304,404.	59	1,300,076.	
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
65 Other liabilities (describe ► SEE STATEMENT 9)	364,124.	65	431,585.	
66 Total liabilities (add lines 60 through 65)	364,124.	66	431,585.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	940,280.	67	868,491.
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	940,280.	73	868,491.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	1,304,404.	74	1,300,076.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

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Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
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Part V	List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)
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75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule. ☐ Yes ☒ No

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ASSOCIATIONS, AFL-CIO**

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Part VI Other Information

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	X	
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
b If "Yes," enter the name of the organization SEE STATEMENT 12 and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a Enter direct or indirect political expenditures. See line 81 instructions 81a 0		
b Did the organization file Form 1120-POL for this year?		X
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b N/A		
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	X	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	X	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		X
c Dues, assessments, and similar amounts from members 85c N/A		
d Section 162(e) lobbying and political expenditures 85d N/A		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h	
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86a N/A		
b Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A		
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 N/A ; section 4912 N/A ; section 4955 N/A		
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction N/A	89b	
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 N/A		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization N/A		
90 a List the states with which a copy of this return is filed SEE STATEMENT 13		
b Number of employees employed in the pay period that includes March 12, 2004 90b 22		
91 The books are in care of RICHARD ESTES Telephone no. 703-549-7473		

Located at **1421 PRINCE STREET, SUITE 400, ALEXANDRIA, VA**

ZIP + 4 **22314**

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here ☐
and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

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Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a CONVENTION/CONFERENCE					27,364.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					2,985,279.
95 Interest on savings and temporary cash investments			14	6,153.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property	531120	12,600.			
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a ROYALTY INCOME			15	64,585.	
b MISCELLANEOUS			01	2,421.	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		12,600.		73,159.	3,012,643.
105 Total (add line 104, columns (B), (D), and (E))					3,098,402.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	SEE STATEMENT 14

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

3-11-05

Date

Richard A. Estes

Secretary/Treasurer

Date

Check if
self-

Preparer's SSN or PTIN

6/14/05

2004 DEPRECIATION AND AMORTIZATION REPORT
FORM 990 PAGE 2

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Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
	BUILDINGS											
90	BUILD-OUT (4TH FLOOR)	050100SL		6.00	16	18,855.			18,855.	12,310.		3,143.
	LEASEHOLD IMPROVEMENTS											
132	(GEN COUNSEL)	033104SL		6.00	16	3,353.			3,353.			559.
	* 990 PAGE 2 TOTAL							0.	22,208.	12,310.	0.	3,702.
	BUILDINGS											
	FURNITURE & FIXTURES											
9	DISPLAY FURNITURE & EQUIPMENT	063091SL		7.00	16	3,312.			3,312.	3,312.		0.
14	TYPEWRITER	090192SL		7.00	16	594.			594.	594.		0.
17	DISPLAY CASE	033193SL		7.00	16	320.			320.	320.		0.
25	MISC OFFICE FURNITURE	013195SL		7.00	16	2,221.			2,221.	2,218.		0.
29	CONFERENCE TABLE	081095SL		7.00	16	647.			647.	642.		0.
308	CHAIRS	081095SL		7.00	16	1,068.			1,068.	1,068.		0.
32	CONFERENCE ROOM SIDE TABLE	081095SL		7.00	16	104.			104.	104.		0.
34	OFFICE FURNITURE	082395SL		7.00	16	178.			178.	178.		0.
552	TELEPHONES (LEASE)	122795SL		5.00	16	915.			915.	915.		0.
65	OFFICE FURNITURE	053197SL		7.00	16	1,192.			1,192.	1,162.		30.
73	2 LATERAL 4-DRAWER FILES	121198SL		7.00	16	840.			840.	640.		120.
74	OFFICE FURNITURE (MARLAINA'S)	010899SL		7.00	16	533.			533.	399.		76.
75	FURNITURE	121598SL		7.00	16	756.			756.	576.		108.

428102
10-08-04

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2004 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
77	OFFICE FURNITURE	042499SL		7.00	16	2,132.			2,132.	1,499.		305.
84	CONFERENCE TABLE	053000SL		7.00	16	5,233.			5,233.	2,867.		748.
85	SOFA	082300SL		7.00	16	1,807.			1,807.	925.		258.
86	CONFERENCE ROOM CHAIRS	082800SL		7.00	16	4,999.			4,999.	2,559.		714.
87	DESK UNIT (RICHIE)	110100SL		7.00	16	1,914.			1,914.	933.		273.
116	FURNITURE (GEN COUNSEL)	013004SL		7.00	16	2,357.			2,357.	56.		337.
117	LATERAL FILES (13)	020604SL		7.00	16	6,616.			6,616.	158.		945.
141	EXECUTIVE CHAIR	071304SL		7.00	16	261.			261.			28.
142	HIBACK CHAIR	091004SL		7.00	16	304.			304.			25.
143	HIBACK CHAIR	120804SL		7.00	16	304.			304.			14.
* 990 PAGE 2 TOTAL						38,607.		0.	38,607.	21,125.	0.	3,981.
	FURNITURE & FIXTURES											
	MACHINERY & EQUIPMENT											
68	HP/6 LASER PRINTER (KIM'S)	101598SL		5.00	16	998.			998.	998.		0.
78	COMPUTER	040199SL		5.00	16	1,259.			1,259.	1,259.		0.
82	PROJECTOR	021400SL		5.00	16	7,724.			7,724.	6,437.		1,287.
83	SHREDDER	022200SL		5.00	16	732.			732.	596.		136.
88	NETWORK COMPUTER	050700SL		5.00	16	6,832.			6,832.	5,351.		1,366.
91	COMPUTER (SLOCUMB'S)	080800SL		5.00	16	1,439.			1,439.	1,056.		288.

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10-08-04

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2004 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
92	LAPTOP COMPUTER (LEIBIG'S)	100200SL		5.00	16	2,070.			2,070.	1,449.		414.
95	NETWORK BATTERY BACKUP	110200SL		5.00	16	547.			547.	373.		109.
96	LAPTOP COMPUTER (SLOCUMB)	122001SL		5.00	16	1,672.			1,672.	752.		334.
97	COMPUTER (SAM'S)	040301SL		5.00	16	1,360.			1,360.	816.		272.
99	LAPTOP (SAM) & COMPUTER (GRIGNON)	052101SL		5.00	16	3,562.			3,562.	2,018.		712.
100	COMPUTER (D'AMORE)	070201SL		5.00	16	730.			730.	402.		146.
101	COMPUTER (RICH)	012402SL		5.00	16	1,254.			1,254.	544.		251.
102	COMPUTER (SAM)	032301SL		5.00	16	636.			636.	381.		127.
103	OFFICE FURNITURE	091602SL		7.00	16	5,076.			5,076.	1,088.		725.
104	COMPUTERS (2 - MARLAINA & CRISTINA)	102202SL		5.00	16	1,389.			1,389.	394.		278.
105	DIGITAL CAMERA	062002SL		5.00	16	963.			963.	337.		193.
106	FLAT SCREENS (EXEC STAFF)	082002SL		5.00	16	1,829.			1,829.	579.		366.
107	COMPUTER WORKSTATION	111402SL		5.00	16	1,706.			1,706.	483.		341.
108	ANTIVIRUS (TREND)	111402SL		5.00	16	1,658.			1,658.	470.		332.
109	LAPTOP (RICH)	112102SL		5.00	16	1,990.			1,990.	531.		398.
110	LAPTOP (NULTON, M)	112502SL		5.00	16	1,567.			1,567.	417.		313.
111	COMPUTER (SAM)	112502SL		5.00	16	1,974.			1,974.	527.		395.
112	FLAT SCREEN (CRISTINA)	022603SL		5.00	16	627.			627.	135.		125.

428102
10-08-04

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2004 DEPRECIATION AND AMORTIZATION REPORT
FORM 990 PAGE 2

990

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
113	NETWARE 6.0 SOFTWARE	102202SL		5.00	16	1,626.			1,626.	461.		325.
114	FIREWALL SOFTWARE	102202SL		5.00	16	1,070.			1,070.	303.		214.
115	LAPTOP (NULTON, D)	040102SL		5.00	16	1,388.			1,388.	556.		278.
118(2)	FLATSCREEN MONITORS	040303SL		5.00	16	1,045.			1,045.	209.		209.
119(2)	FLATSCREEN MONITORS	052303SL		5.00	16	1,923.			1,923.	321.		385.
120	FLATSCREEN MONITOR	081503SL		5.00	16	697.			697.	93.		139.
121	LAPTOP COMPUTER	082103SL		5.00	16	1,471.			1,471.	172.		294.
122	SERVER	101503SL		5.00	16	7,297.			7,297.	730.		1,459.
123	COMPUTERS (10)	110103SL		5.00	16	10,917.			10,917.	910.		2,183.
124	PORTABLE GPS UNITS (3)	111203SL		5.00	16	3,617.			3,617.	301.		723.
125	COMPUTER	010504SL		5.00	16	1,453.			1,453.	73.		291.
126	COMPUTER	010904SL		5.00	16	1,004.			1,004.	50.		201.
127	MONITOR - 17"	020304SL		5.00	16	562.			562.	19.		112.
128	COMPUTER	020404SL		5.00	16	1,004.			1,004.	33.		201.
133	17" LCD FLATSCREEN MONITORS (2)	112003SL		5.00	16	1,505.			1,505.	100.		301.
134	DVR RECORDER	022504SL		5.00	16	259.			259.	4.		52.
135	BLACKBERRY SPRINT TELEPHONE	062404SL		5.00	16	528.			528.			79.
136(CABRAL)	LAPTOP COMPUTER	081404SL		5.00	16	1,935.			1,935.			258.

428102
10-06-04

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

2004 DEPRECIATION AND AMORTIZATION REPORT
FORM 990 PAGE 2

990

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
137	MONITORS-17 INCH (2)	040704SL		5.00	16	1,172.			1,172.			234.
138	LAPTOP (NISENSEN)	090104SL		5.00	16	1,413.			1,413.			165.
139	CELL PHONES (6)	082504SL		5.00	16	1,000.			1,000.			117.
140	MONITOR - 17"	051104SL		5.00	16	502.			502.			92.
144	HAND BINDING MACHINE	072804SL		5.00	16	272.			272.			36.
145	INDEX MAKER	070104SL		5.00	16	421.			421.			63.
	* 990 PAGE 2 TOTAL					93,675.		0.	93,675.	31,728.	0.	17,319.
	MACHINERY & EQUIPMENT											
	TRANSPORTATION EQUIPMENT											
146	2004 MAZDA MZ6	070104SL		5.00	16	24,827.			24,827.			3,724.
	(NISENSEN)											
	* 990 PAGE 2 TOTAL					24,827.		0.	24,827.	0.	0.	3,724.
	TRANSPORTATION EQUIPME											
	OTHER											
129	WORDPERFECT SOFTWARE	110603SL		3.00	16	1,154.			1,154.	160.		385.
	(8 COPIES)											
130	WORDPERFECT SOFTWARE	111203SL		3.00	16	288.			288.	40.		96.
	(2 COPIES)											
131	MUMS 2000 SOFTWARE	120403SL		3.00	16	1,295.			1,295.	144.		432.
	* 990 PAGE 2 TOTAL					2,737.		0.	2,737.	344.	0.	913.
	OTHER											
	* 990 PAGE 2 TOTAL -					182,054.		0.	182,054.	65,507.	0.	29,639.
	* GRAND TOTAL 990 PAGE					182,054.		0.	182,054.	65,507.	0.	29,639.
	2 DEPR											

428102
16-08-04

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

FORM 990	RENTAL INCOME	STATEMENT	1
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KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
1421 PRINCE STREET, ALEXANDRIA, VA	2	12,600.
TOTAL TO FORM 990, PART I, LINE 6A		12,600.

FORM 990	PAYMENTS TO AFFILIATES	STATEMENT	2
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AFFILIATE'S NAME

AFFILIATE'S ADDRESS

AFL-CIO

815 16TH ST, NW, WASHINGTON, DC
20006

PURPOSE OF PAYMENT

AMOUNT

DUES

361,382.

TOTAL TO FORM 990, PART I, LINE 16

361,382.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	3
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DESCRIPTION

AMOUNT

UNREALIZED GAIN ON TRUST ASSETS

8,175.

TOTAL TO FORM 990, PART I, LINE 20

8,175.

FORM 990	OTHER EXPENSES	STATEMENT	4
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DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
COMPUTER EXPENSE	15,322.	7,304.	7,096.	922.
DONATIONS	43,467.		43,467.	
FIELD SERVICES	136,237.	136,237.		
FULL SERVICE PROGRAM	682,885.	682,885.		
INSURANCE	53,913.	25,701.	24,971.	3,241.
LEGISLATIVE EXPENSE	78,946.	78,946.		
PROFESSIONAL SERVICES	89,730.	89,730.		
PROMOTIONAL SUPPLIES	15,068.	15,068.		
PUBLIC RELATIONS	41,197.	41,197.		
RESEARCH	18.	18.		
SUBSCRIPTIONS & BOOKS	9,304.	9,304.		
TAXES - OTHER	9,669.		9,669.	
NEWSLETTER	8,905.	8,905.		
TEMPORARY HELP	12,310.	12,310.		
REPAIRS & MAINTENANCE	3,601.	1,717.	1,667.	217.

BANK SERVICE CHARGES	4,474.		4,474.	
UTILITIES	2,411.	1,149.	1,117.	145.
TOTAL TO FM 990, LN 43	1,207,457.	1,110,471.	92,461.	4,525.

FORM 990	STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS	STATEMENT	5
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DESCRIPTION OF PROGRAM SERVICE ONE

TO PROVIDE ORGANIZING OF LAW ENFORCEMENT OFFICERS, FORMATION OF LOCAL UNIONS, REGIONAL OR STATE COUNCILS, & PROVINCIAL AND FOREIGN AFFILIATIONS TO BARGAIN FOR JUST COMPENSATION AND BETTER BENEFITS FOR APPROXIMATELY 38,500 MEMBERS.

	GRANTS	EXPENSES
TO FORM 990, PART III, LINE A		2,344,844.

FORM 990	CASH GRANTS AND ALLOCATIONS	STATEMENT	6
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CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
SCHOLARSHIPS	JOSEPH CAMERON	74 WOODLAND ROAD, WRENTHAM, MA 02093	NONE	1,000.
SCHOLARSHIPS	ANDREA DILLON	7421 S. CAMINO DE LA TIERRA, TUCSON, AZ 85746	NONE	1,000.
SCHOLARSHIPS	JOSEPH GEHL	4 NORTON STREET, BELMONT, NY 13652	NONE	1,000.
SCHOLARSHIPS	CHRISTOPHER HILL	247 HEWLETT ROAD, HERMON, NY 13652	NONE	1,000.
SCHOLARSHIPS	BRITTANEY OETH	2100 SEIBERT LANE, MOUNT VERNON, IN 47620	NONE	1,000.
SCHOLARSHIPS	KENNETH PAGEL	1002 OLD MILL COURT, SUGAR LAND, TX 77478	NONE	1,000.
SCHOLARSHIPS	STEPHEN PRALEIKAS	233 MAPLERIDGE DRIVE, WATERBURY, CT 06705	NONE	1,000.

SCHOLARSHIPS	LARA SPAGNOLA	1605 CLEMENT COURT, GREENSBORO, NC 27410	DAUGHTER OF BOARD MEMBER	1,000.
SCHOLARSHIPS	KRISSY WILLIAMS	4095 INVERNESS DRIVE, CORONA, CA 92883	NONE	1,000.
SCHOLARSHIPS	ALEXANDRIA YOUNG	1144 GARY HUNT ROAD, OWEGO, NY 13827	NONE	1,000.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				10,000.

FORM 990	OTHER INVESTMENTS	STATEMENT	7
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DESCRIPTION	VALUATION METHOD	AMOUNT
DEFERRED COMPENSATION TRUST	MARKET VALUE	427,595.
TOTAL TO FORM 990, PART IV, LINE 56, COLUMN B		427,595.

FORM 990	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT	8
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DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
DISPLAY FURNITURE & EQUIPMENT	3,312.	3,312.	0.
TYPEWRITER	594.	594.	0.
DISPLAY CASE	320.	320.	0.
MISC OFFICE FURNITURE	2,221.	2,218.	3.
CONFERENCE TABLE	647.	642.	5.
8 CHAIRS	1,068.	1,068.	0.
CONFERENCE ROOM SIDE TABLE	104.	104.	0.
OFFICE FURNITURE	178.	178.	0.
2 TELEPHONES (LEASE)	915.	915.	0.
OFFICE FURNITURE	1,192.	1,192.	0.
HP/6 LASER PRINTER (KIM'S)	998.	998.	0.
2 LATERAL 4-DRAWER FILES	840.	760.	80.
OFFICE FURNITURE (MARLAINA'S)	533.	475.	58.
FURNITURE	756.	684.	72.
OFFICE FURNITURE	2,132.	1,804.	328.
COMPUTER	1,259.	1,259.	0.
PROJECTOR	7,724.	7,724.	0.

SHREDDER	732.	732.	0.
CONFERENCE TABLE	5,233.	3,615.	1,618.
SOFA	1,807.	1,183.	624.
CONFERENCE ROOM CHAIRS	4,999.	3,273.	1,726.
DESK UNIT (RICHIE)	1,914.	1,206.	708.
NETWORK COMPUTER	6,832.	6,717.	115.
BUILD-OUT (4TH FLOOR)	18,855.	15,453.	3,402.
COMPUTER (SLOCUMB'S)	1,439.	1,344.	95.
LAPTOP COMPUTER (LEIBIG'S)	2,070.	1,863.	207.
NETWORK BATTERY BACKUP	547.	482.	65.
LAPTOP COMPUTER (SLOCUMB)	1,672.	1,086.	586.
COMPUTER (SAM'S)	1,360.	1,088.	272.
LAPTOP (SAM) & COMPUTER (GRIGNON)	3,562.	2,730.	832.
COMPUTER (D'AMORE)	730.	548.	182.
COMPUTER (RICH)	1,254.	795.	459.
COMPUTER (SAM)	636.	508.	128.
OFFICE FURNITURE	5,076.	1,813.	3,263.
COMPUTERS (2 - MARLAINA & CRISTINA)	1,389.	672.	717.
DIGITAL CAMERA	963.	530.	433.
FLAT SCREENS (EXEC STAFF)	1,829.	945.	884.
COMPUTER WORKSTATION	1,706.	824.	882.
ANTIVIRUS (TREND)	1,658.	802.	856.
LAPTOP (RICH)	1,990.	929.	1,061.
LAPTOP (NULTON, M)	1,567.	730.	837.
COMPUTER (SAM)	1,974.	922.	1,052.
FLAT SCREEN (CRISTINA)	627.	260.	367.
NETWARE 6.0 SOFTWARE	1,626.	786.	840.
FIREWALL SOFTWARE	1,070.	517.	553.
LAPTOP (NULTON, D)	1,388.	834.	554.
FURNITURE (GEN COUNSEL)	2,357.	393.	1,964.
LATERAL FILES (13)	6,616.	1,103.	5,513.
FLATSCREEN MONITORS (2)	1,045.	418.	627.
FLATSCREEN MONITORS (2)	1,923.	706.	1,217.
FLATSCREEN MONITOR	697.	232.	465.
LAPTOP COMPUTER	1,471.	466.	1,005.
SERVER	7,297.	2,189.	5,108.
COMPUTERS (10)	10,917.	3,093.	7,824.
PORTABLE GPS UNITS (3)	3,617.	1,024.	2,593.
COMPUTER	1,453.	364.	1,089.
COMPUTER	1,004.	251.	753.
MONITOR - 17"	562.	131.	431.
COMPUTER	1,004.	234.	770.
WORDPERFECT SOFTWARE (8 COPIES)	1,154.	545.	609.
WORDPERFECT SOFTWARE (2 COPIES)	288.	136.	152.
MUMS 2000 SOFTWARE	1,295.	576.	719.
LEASEHOLD IMPROVEMENTS (GEN COUNSEL)	3,353.	559.	2,794.
17" LCD FLATSCREEN MONITORS (2)	1,505.	401.	1,104.

DVR RECORDER	259.	56.	203.
BLACKBERRY SPRINT TELEPHONE	528.	79.	449.
LAPTOP COMPUTER (CABRAL)	1,935.	258.	1,677.
MONITORS-17 INCH (2)	1,172.	234.	938.
LAPTOP (NISENSEN)	1,413.	165.	1,248.
CELL PHONES (6)	1,000.	117.	883.
MONITOR - 17"	502.	92.	410.
EXECUTIVE CHAIR	261.	28.	233.
HIBACK CHAIR	304.	25.	279.
HIBACK CHAIR	304.	14.	290.
HAND BINDING MACHINE	272.	36.	236.
INDEX MAKER	421.	63.	358.
2004 MAZDA MZ6 (NISENSEN)	24,827.	3,724.	21,103.
TOTAL TO FORM 990, PART IV, LN 57	182,054.	95,146.	86,908.

FORM 990	OTHER LIABILITIES	STATEMENT	9
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DESCRIPTION	AMOUNT
DEFERRED COMPENSATION	427,595.
PENSION PLAN PAYABLE	3,800.
DUE TO AFFILIATE	190.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	431,585.

FORM 990	OTHER SECURITIES	STATEMENT	10
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SECURITY DESCRIPTION	COST/FMV	OTHER SECURITIES
CERTIFICATE OF DEPOSIT-DESIGNATED	FMV	213,471.
TO FORM 990, LINE 54, COL B		213,471.

FORM 990

PART V - LIST OF OFFICERS, DIRECTORS,
TRUSTEES AND KEY EMPLOYEES

STATEMENT 11

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
SAM A CABRAL 1421 PRINCE STREET ALEXANDRIA, VA 22314	INTL PRESIDENT 40	131,629.	36,459.	0.
DENNIS SLOCUMB 1421 PRINCE STREET ALEXANDRIA, VA 22314	INTL VICE-PRESIDENT 40	120,825.	11,059.	0.
RICHARD A ESTES 1421 PRINCE STREET ALEXANDRIA, VA 22314	INTL SECRETARY-TREASURER 40	117,569.	31,659.	0.
FRED GALEY 201 LAS VEGAS BOULEVARD, SUITE 250 LAS VEGAS, NV 89101	BOARD MEMBER 1	0.	0.	4,050.
PAT FRANTZ 901 SOUTH I STREET TACOMA, WA 98405	BOARD MEMBER 1	0.	0.	1,050.
JOSEPH BOURGEOIS 17535 BREMEN DRIVE BATON ROUGE, LA 70817	BOARD MEMBER 1	0.	0.	5,699.
RAYMOND BACH 333 EDWIN DRIVE VIRGINIA BEACH, VA 23462	BOARD MEMBER 1	0.	0.	1,050.
TIMOTHY SCOTT 705 NORTH MOUNTAIN ROAD NEWINGTON, CT 06111	BOARD MEMBER 1	0.	0.	4,300.
MICHAEL O'HARA 9-11 SHETLAND STREET ROXBURY, MA 02119	BOARD MEMBER 1	0.	0.	5,487.
JIM MACULEWICZ 4306 E MAPLEWOOD WAY LITTLETON, CO 80121	BOARD MEMBER 1	0.	0.	1,458.
NELSON ECHEVARRIA HERNANDEZ C-22, VILLAS DE RIO GRANDE SAN JUAN, PR 00919	BOARD MEMBER 1	0.	0.	1,050.

INTERNATIONAL UNION OF POLICE ASSOCIATIO

52-1139564

DAVID SPAGNOLA 302 D POMONA DRIVE GREENSBORO, NC 27410	BOARD MEMBER 1	0.	0.	5,487.
PATRICK GOMEZ 1100 CORPORATE CENTER DRIVE #201 MONTEREY PARK, CA 91754	BOARD MEMBER 1	0.	0.	0.
MICHAEL ZELLERS 116 E TAMARACK MCALLEN, TX 78501	BOARD MEMBER 1	0.	0.	0.
CHRISTOPHER CIRCO 13445 CRYER AVENUE OMAHA, NE 68144	BOARD MEMBER 1	0.	0.	0.
JIM ROBERTS 6161 BUSCH BOULEVARD #130 COLUMBUS, OH 43229	BOARD MEMBER 1	0.	0.	0.
EDUARDO BUSQUET 9951 SW 82 TRAIL NORTH MIAMI BEACH, FL 33173	BOARD MEMBER 1	0.	0.	0.
JOHN O'KEEFE 4 WALTIE COURT WEST BABYLON, NY 11704	BOARD MEMBER 1	0.	0.	0.

TOTALS INCLUDED ON FORM 990, PART V

370,023.

79,177.

29,631.

FORM 990	IDENTIFICATION OF RELATED ORGANIZATIONS PART VI, LINE 80B	STATEMENT 12
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NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
INSTITUTE FOR POLICE RESEARCH	X	
LAW ENFORCEMENT POLITICAL ACTION COMMITTEE (LEPAC)	X	
INT'L UNION OF POLICE ASSOCIATIONS-FLORIDA LOCAL 6000	X	

FORM 990	LIST OF STATES RECEIVING COPY OF RETURN PART VI, LINE 90	STATEMENT 13
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STATES

AL, AK, AR, AZ, CA, CO, CT, DC, FL, GA, IL, IN, KS, KY, LA, MA, MD, MI,
MO, MS, NC, ND, NJ, NY, OH, OK, RI, SC, TN, TX, UT, VA, WA, WI, WV

FORM 990	PART VIII - RELATIONSHIP OF ACTIVITIES TO ACCOMPLISHMENT OF EXEMPT PURPOSES	STATEMENT 14
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LINE	EXPLANATION OF RELATIONSHIP OF ACTIVITIES
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93A	BENEFITS CONFERENCE HELD IN APRIL, 2005 FOR MEMBERS.
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94	KEEP MEMBERS INFORMED OF THE LATEST TECHNIQUES IN THE FIELD OF LAW ENFORCEMENT TO MAKE THEM BETTER OFFICERS AND PROVIDE IMPROVED PUBLIC SAFETY
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Depreciation and Amortization 990
(Including Information on Listed Property)

OMB No. 1545-0172

2004

Attachment
Sequence No. 67

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return

INTERNATIONAL UNION OF POLICE
ASSOCIATIONS, AFL-CIO

Business or activity to which this form relates

FORM 990 PAGE 2

Identifying number

52-1139564

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses	1	102,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	410,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	29,639.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	29,639.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use								25
26 Property used more than 50% in a qualified business use:								
	:	:	%					
	:	:	%					
	:	:	%					
27 Property used 50% or less in a qualified business use:								
	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year:					
	:	:			
43 Amortization of costs that began before your 2004 tax year					43
44 Total. Add amounts in column (f). See instructions for where to report					44

INTERNATIONAL UNION OF POLICE ASSOCIATIONS, AFL-CIO
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TAX YEAR OF 4/1/04 THROUGH 3/31/05

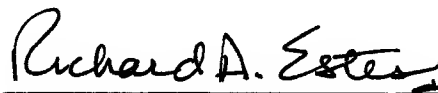
Form 990, Page 5, Part IV, Question #77

CERTIFICATION

This is to certify that the attached Constitution of the International Union of Police Associations, AFL-CIO is a true and complete copy, as amended in August, 2004.



Sam Cabral, President 



Richard Estes, Secretary-Treasurer